



DOR Utility Exemptions

Communications with Utility Providers

Recent legislation allows the Indiana Department of Revenue to communicate directly with utility providers regarding utility exemptions. In an effort to simplify this process, we have set up an email account to be used exclusively to communicate directly to the utility companies on these types of issues. This email is utilityexemptions@dor.IN.gov.

Requests for exemptions for multiple meter changes can be included on one spreadsheet and submitted by the utility provider. The meters included in this request should be one-for-one meter changes only. The spreadsheet should include the following information (if available):

- Taxpayer's TID
- Taxpayer's FID
- Taxpayer's Address
- Utility Account Number
- Type of Account (Nonprofit, Government, etc.) This may be a tax exempt column. Meter Number on Previously Issued Certificate (Old Meter Number)
- New Meter Number
- Reason for change

Please note: If special codes are used by the utility company in any column, please provide a key allowing us to determine how to use the information. Additionally, any meter changes that merge multiple meters into one or convert one meter into multiple meters will require the taxpayer to complete a new ST-200 application for exemption.

In an effort to manage this process and provide the most efficient service to all utility companies, we would request that each company accumulate its data and submit its requests on a rolling quarterly basis, starting with the month that is most convenient to each utility company. All accounts submitted on a spreadsheet will be processed at the same time by the same analyst. Upon completion, a disposition column will be added by department analysts to indicate if the exemption was approved or unable to be processed at the time of submission. Specific reasons why the exemption cannot be processed will not be given to the utility companies but will be made available to the taxpayer upon request. Additionally, in the event a meter has been changed per the utility, but we are unable to process a new exemption, the old exemption certificate will be revoked, the taxpayer will be notified of the revocation, and the taxpayer will be notified what further actions need to be taken to resolve the issue.

The completed spreadsheet with the disposition will be returned to the email originally utilized for the submission, unless otherwise requested at the time of the original submission. Additionally, a scanned file including pdf copies of all exemptions will be included for the utility company's records. Original exemption certificates will be mailed to the taxpayer for their records. A letter or insert will be included with the certificate mailed to the taxpayers to let them know they are receiving a new certificate at the request of their utility provider due to a meter change.

We are ready to begin processing these requests at any time. Questions or concerns related to this process should be directed to the refund/utilities processing area of the enforcement division at 317-232-2339.